

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

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UNITED STATES OF AMERICA,

Plaintiff.

v.

SHANT HOVNANIAN, et al.

Defendants.  
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Civil Action No.: 18-15099 (ZNQ)(LHG)

**DECLARATION OF JOHN M. HANAMIRIAN IN SUPPORT OF THE  
OPPOSITION TO PLAINTIFF UNITED STATES' MOTION FOR PARTIAL SUMMARY  
JUDGMENT AGAINST DEFENDANT VSHPHH TRUST**

I, John M. Hanamirian, an attorney duly admitted to practice law before the courts of the United States Federal Court for the District of New Jersey, hereby declare under penalty of perjury as follows:

1. I am the principal attorney at Hanamirian Law Firm, P.C., and I have been retained by Defendant VSHPHH Trust to defend and represent its interests in this matter.

2. I submit this Declaration in support of Defendant VSHPHH Trust's Response in Opposition to Plaintiff United States' Motion for Partial Summary Judgment.

3. Attached hereto as Exhibit "A" is a true and correct copy of a deed reflecting that on January 1, 2015, Vahak S. Hovnanian and Paris H. Hovnanian a/k/a Paris H. Hovnanian transferred title to real property located at 1 Dag Hammarskjold Boulevard, Freehold, New Jersey to the VSHPHH Trust, which was recorded on January 31, 2015.

4. Attached hereto as Exhibit "B" is a true and correct copy of the Internal Revenue Agent's, Michael MacGillivray Report.

5. Attached hereto as Exhibit "C" is a true and correct copy of Agent Michael MacGillivray mini-script deposition transcript.

6. Attached hereto as Exhibit "D" is a true and correct copy of Jessica L. Hollobaugh's mini-script deposition transcript.

7. Attached hereto as Exhibit "E" is a true and correct copy of the trust agreement for the VSHPHH Trust.

8. Attached hereto as Exhibit "AA" is a true and correct copy of the remote deposition transcript of Hilde Jenssen.

9. Attached hereto as Exhibit "BB" is a true and correct copy of the lease agreement between Vahak S. Hovnanian and Hasmig Hovnanian and Alexander Petcu MD, LLC and Dr. Alexander Petcu.


10. Attached hereto as Exhibit "CC" is a true and correct copy of the remote deposition transcript of Karen Gandolfo.

11. Attached hereto as Exhibit "DD" are true and correct copies of Volumes I and II of the remote deposition transcripts of the VSHPHH Trust.

12. Attached hereto as Exhibit "EE" is a true and correct copy of email correspondence dated January 27, 2021, between counsel for the Trust and counsel for the Plaintiff confirming receipt of the Trust's books and records.

I, JOHN M. HANAMIRIAN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: June 7, 2022

  
By: John M. Hanamirian